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260 FRANKLIN STREET
BOSTON, MA 02110-3173

(617) 748-6800

FACSIMILE (617) 439-0341

E-MAIL ADDRESS MEABH.PURCELL@LLGM.COM

WRITER'S DIRECT DIAL (617) 748-6847

WRITER'S DIRECT FACSIMILE (617) 897-9047

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June 2, 2003

BY HAND

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications
and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Fitchburg Gas and Electric Light Company, D.T.E. 03-44

Dear Ms. Cottrell:

Enclosed for filing on behalf of Fitchburg Gas and Electric Light Company, ("FG&E") please find an original and nine (9) copies of Tables C-1, C-2, C-3 and C-4 which are attached to FG&E's 2003 Energy Efficiency Plan in this proceeding.

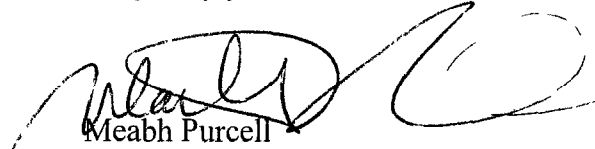
The enclosed tables reflect FG&E's projected "After Tax Incentive" in the format agreed upon by FG&E and the Massachusetts Non-Utility Parties ("NUP) Collaborative. The tables submitted with FG&E's May 27, 2003 filing reflected the "Before Tax" Incentive. The only change to the attached tables as compared to the FG&E's April 11, 2003 filing is an

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Amended Table C-4 which incorporates final Performance Metrics and associated incentive allocations as agreed to by FG&E and the NUP Collaborative.

Thank you for your attention to this matter.

Very truly yours,



Meabh Purcell

MTP:rtm

cc. Service List

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